

City of Auburn

Fiscal Year 2018-19 Budget Development Overview



Presentation to City Council

April 9, 2018

FY 2018-19 Budget Development Overview

- Discussion Outline -

1. “Base” Budget Considerations

2. Operating Funds Overview

- General Fund
- Airport Enterprise Fund
- Sewer Enterprise Fund
- Gas Tax Fund
- Transportation Fund
- Transit Fund
- Property Seizure Fund
- Special Fire Fund
- Facilities and Equipment Replacement Fund
- CDBG / HOME Funds

3. Questions



FY 2018-19 Budget Development Overview

- “Base” Budget Considerations -

“Base” Budget:

- A recurring set of funds provided for a defined array of services at the onset of each budgetary period.
- Excludes one-time revenues and expenditures for specific purposes.
- Typically adjusted from year-to-year for inflation and other economic expectations.

“Base” Budgets developed for all core operating funds.



FY 2018-19 Budget Development - General Fund -

GENERAL FUND

Key Services: General Government; Public Safety; Economic Development
Public Works; Community Development; Community Projects

FY 2018-19 Preliminary Base:

Revenues: \$11,820,082
Expenditures: 11,734,893

Key Revenue / Cost Components:

REVENUES

Sales Tax	\$ 5,325,000	45%
Property Tax	3,875,836	33%
Franchise Fees	574,180	5%

EXPENDITURES

Police	\$ 3,931,478	34%
Fire	2,210,098	19%
Public Works	1,725,939	15%
PERS UAAL	818,385	7%
Debt Service	507,064	4%

Personal Services:	\$ 8,162,309
Non-Personal Services:	2,410,360
Capital:	655,160
Debt Service:	507,064

Total Capital:	\$ 655,160
Fund Balance:	4,956,445

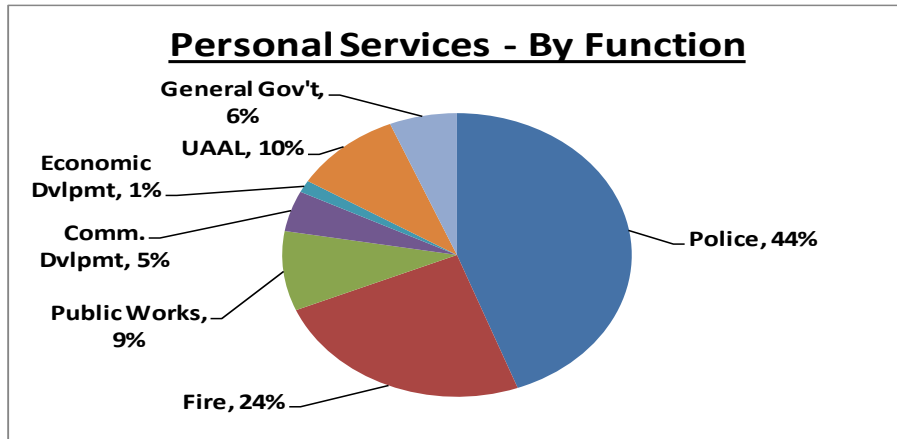


FY 2018-19 Budget Development

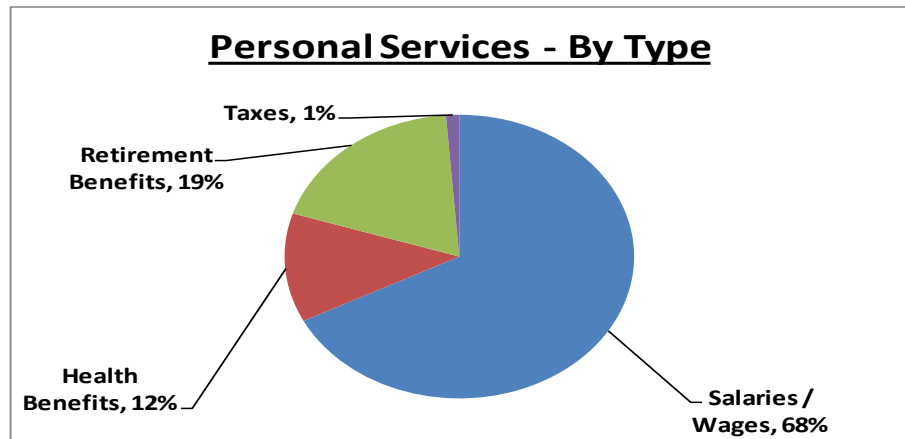
- General Fund -

Personal Services Breakdown - General Fund

Police	\$ 3,619,863	44%
Fire	1,982,374	24%
Public Works	739,998	9%
Comm. Dvlpmt	379,176	5%
Economic Dvlpmt	112,450	1%
UAAL	818,385	10%
General Gov't	510,064	6%
	<u>\$ 8,162,310</u>	



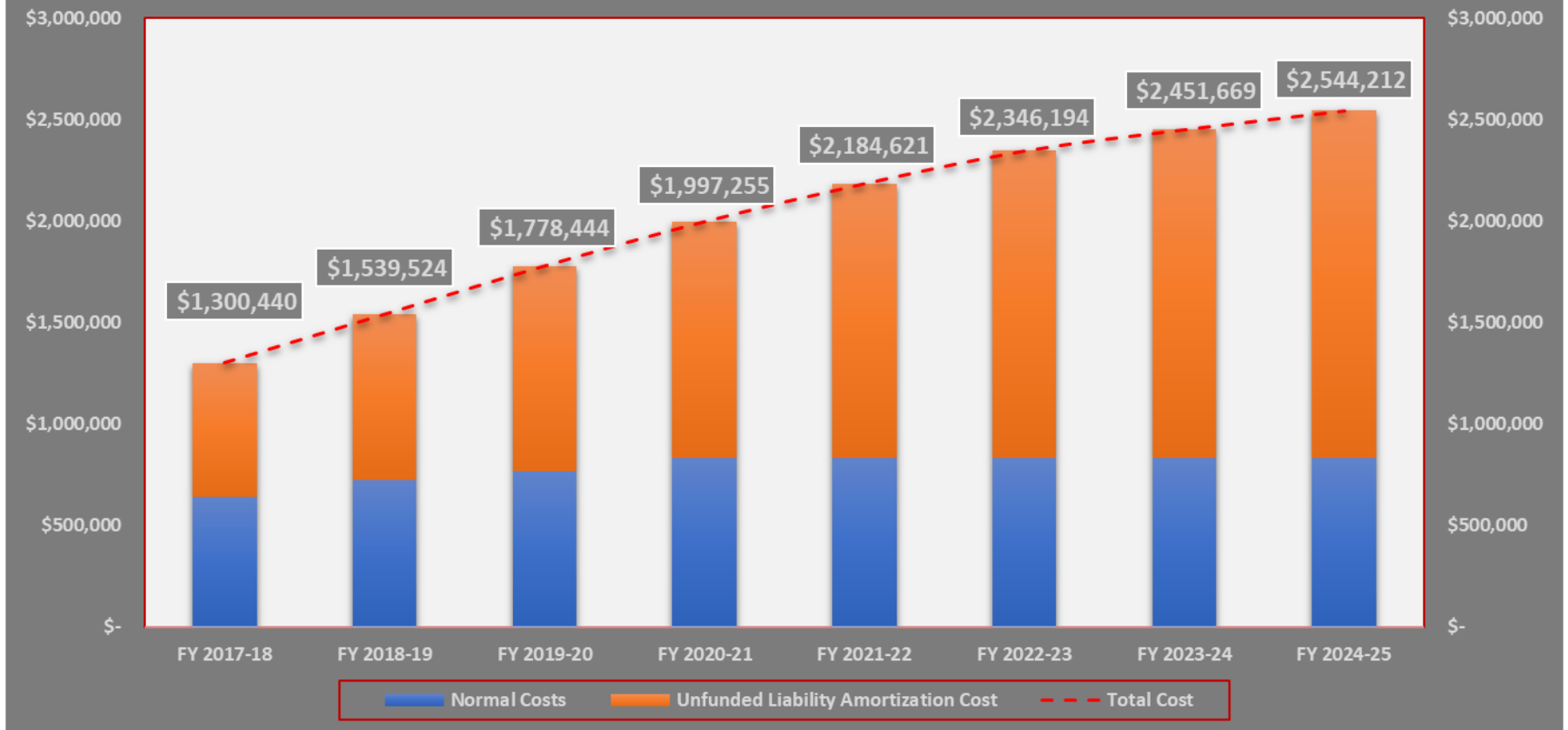
Salaries / Wages	\$ 5,510,596	68%
Health Benefits	1,012,453	12%
Retirement Benefits	1,539,524	19%
Taxes	99,737	1%
	<u>\$ 8,162,310</u>	



FY 2018-19 Budget Development

- General Fund -

CalPERS Employer Costs



FY 2018-19 Budget Development - Airport Enterprise Fund -

AIRPORT ENTERPRISE FUND

Key Services: General Aviation Air Operations; Airport Industrial Park Property Management; Aircraft Tie-downs / Hangar Storage

FY 2018-19 Preliminary Base:

Revenues: \$ 785,799
Expenditures: 355,600

Key Revenue / Cost Components:

REVENUES

Land Rental	\$	600,000	76%
Hangar Rentals		51,000	6%
Property Taxes		49,184	6%

EXPENDITURES

Staff Costs	\$	176,900	50%
Maintenance		52,000	15%
Utilities		28,000	8%
Debt Service		-	0%

FY 2017-18 Adjusted Budget:

Personal Services:	\$	176,900
Non-Personal Services:		178,700
Capital:		661,300
Debt Service:		67,462

Fund Balance:	\$	1,079,406
---------------	----	-----------



FY 2018-19 Budget Development

- Sewer Enterprise Fund -

SEWER ENTERPRISE FUND

Key Services: Sewer Treatment Facility / Sewer Collection System operations

FY 2018-19 Preliminary Base:

Revenues: \$ 6,340,000

Expenditures: 4,108,456

Key Revenue / Cost Components:

REVENUES

Sewer Fees	\$ 6,325,000	100%
Interest	15,000	0%

EXPENDITURES

Staff Costs	\$ 378,916	9%
Ops Contract	1,800,000	44%
Capital Mtc	685,000	17%
Debt Service	703,074	17%

FY 2017-18 Adjusted Budget:

Personal Services:	\$ 378,916
Non-Personal Services:	2,691,466
Capital:	8,744,900
Debt Service:	703,074

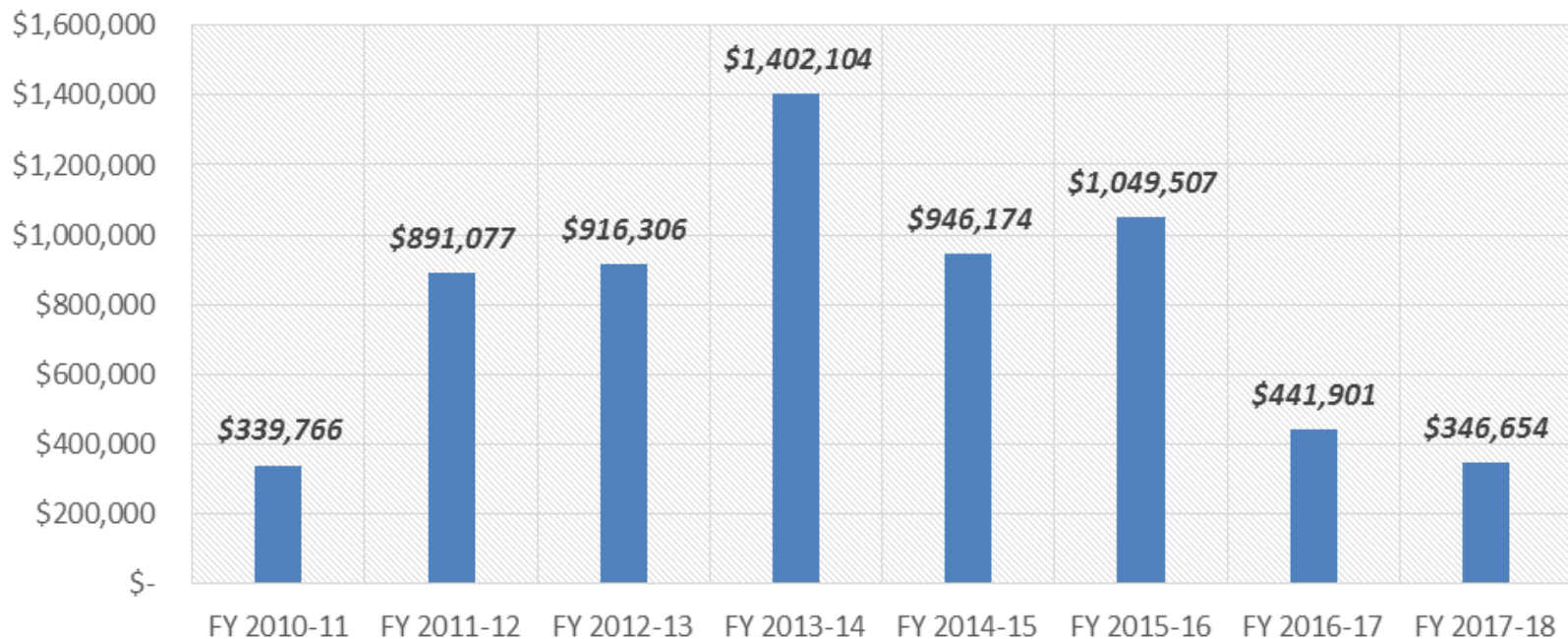
Fund Balance: \$ 10,931,968



FY 2018-19 Budget Development

- Sewer Enterprise Fund -

Emergency Sewer Repairs



FY 2018-19 Budget Development - Gas Tax Special Revenue Fund -

GAS TAX SPECIAL REVENUE FUND

Key Services: Street-related Staff and Maintenance; City Streetlight Utility Costs;
Street Capital Costs

FY 2018-19 Preliminary Base:

Revenues: \$ 394,743
Expenditures: 277,020

Key Revenue / Cost Components:

REVENUES

Gas Taxes	\$ 298,326	76%
SB-1 Revenue	96,417	24%

EXPENDITURES

Staff Costs	\$ 62,500	23%
Streetlight Util.	194,020	70%
Mat / Supplies	20,500	7%

FY 2017-18 Adjusted Budget:

Personal Services:	\$ 62,500
Non-Personal Services:	214,520
Capital:	97,000
Debt Service:	-

Fund Balance:	\$ -
---------------	------



FY 2018-19 Budget Development

- Transportation Special Revenue Fund -

TRANSPORTATION SPECIAL REVENUE FUND

Key Services: Streets and roadways maintenance and improvements; City roadway signs; Sidewalk maintenance; Storm Drain maintenance

FY 2018-19 Preliminary Base:

Revenues: \$ 170,000
Expenditures: 92,000

Key Revenue / Cost Components:

REVENUES

LTF Funding	\$	170,000	100%
-------------	----	---------	------

EXPENDITURES

Signs / Materials	\$	50,000	54%
Storm Drain Mtc		20,000	22%
Sidewalk Mtc		10,000	11%
Administrative		12,000	13%

FY 2017-18 Adjusted Budget:

Personal Services:	\$	12,000
Non-Personal Services:		50,000
Capital:		3,976,497
Debt Service:		-

Fund Balance: \$ (79,651)



FY 2018-19 Budget Development

- Transit Special Revenue Fund -

TRANSIT SPECIAL REVENUE FUND

Key Services: Citywide public transit services; Transit capital outlay;
Transit infrastructure improvements

FY 2018-19 Preliminary Base:

Revenues: \$ 630,077
Expenditures: 585,000

Key Revenue / Cost Components:

REVENUES

LTF Funding	\$ 466,812	74%
FTA Funding	78,928	13%
STA Funding	42,337	7%
Farebox Rev.	22,000	3%

EXPENDITURES

Transit Staff	\$ 465,000	79%
Materials / Supp.	97,000	17%
POB Debt Svc	23,000	4%

FY 2017-18 Adjusted Budget:

Personal Services:	\$ 465,000
Non-Personal Services:	97,000
Capital:	204,500
Debt Service:	23,000

Fund Balance: \$ (163,487)



FY 2018-19 Budget Development

- Property Seizure Special Revenue Fund -

PROPERTY SEIZURE SPECIAL REVENUE FUND

Key Services: Law Enforcement / Public Safety security and enhancement

FY 2018-19 Preliminary Base:

Revenues: \$ 50,000
Expenditures: 46,000

Key Revenue / Cost Components:

REVENUES

Asset Forfeit.	\$	50,000	100%
----------------	----	--------	------

EXPENDITURES

Vehicle Leases	\$	45,000	98%
Supplies		1,000	2%

FY 2017-18 Adjusted Budget:

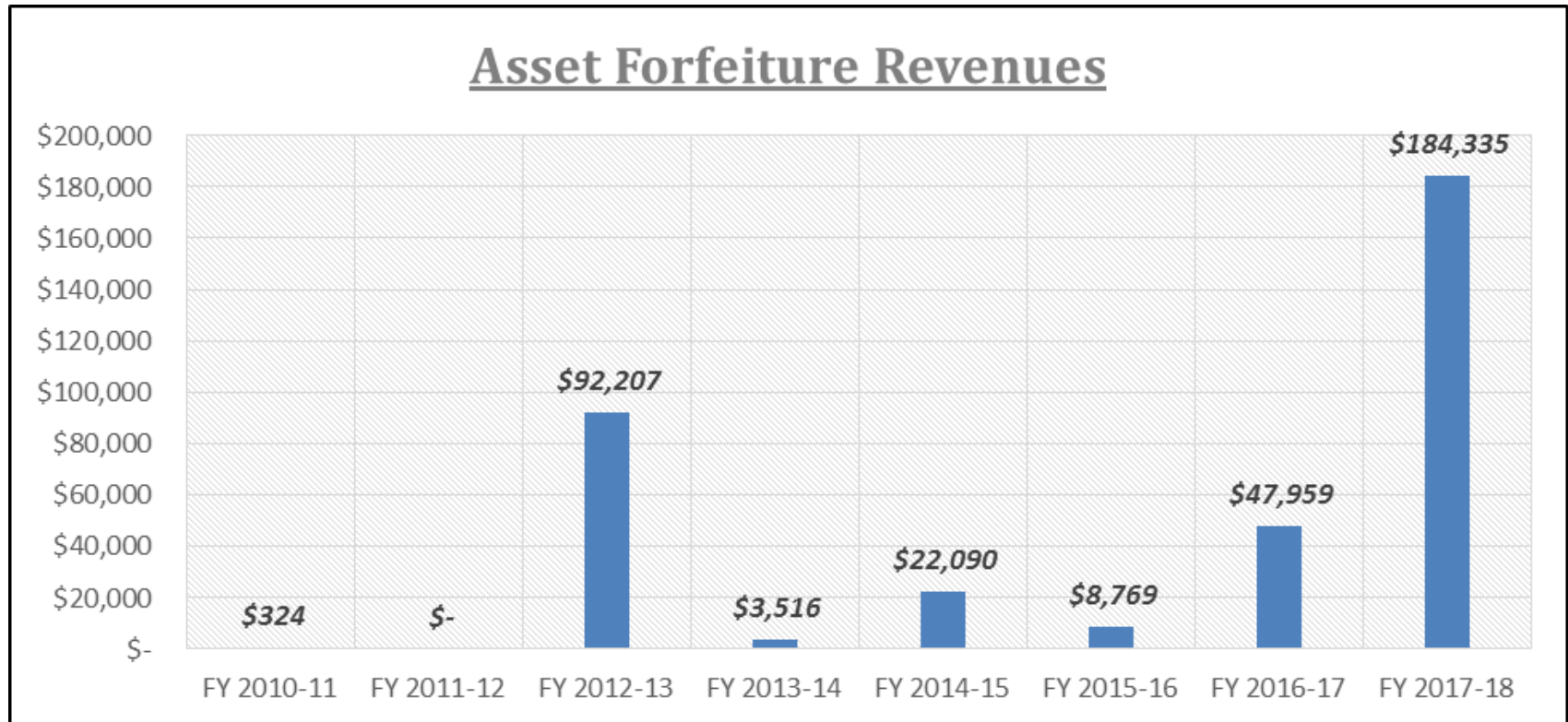
Personal Services:	\$	-
Non-Personal Services:		1,000
Capital:		70,000
Debt Service:		47,000

Fund Balance:	\$	71,067
----------------------	-----------	---------------



FY 2018-19 Budget Development

- Property Seizure Special Revenue Fund -



FY 2018-19 Budget Development

- Fire Dept. Eqpt. Special Revenue Fund -

FIRE DEPT EQPT SPECIAL REVENUE FUND

Key Services: Fire equipment / apparatus purchases, replacement and repair

FY 2018-19 Preliminary Base:

Revenues: \$ -
Expenditures: -

Key Revenue / Cost Components:

REVENUES

Strike Teams \$ - N/A

EXPENDITURES

Equipment \$ - N/A
Capital Outlay - N/A

FY 2017-18 Adjusted Budget:

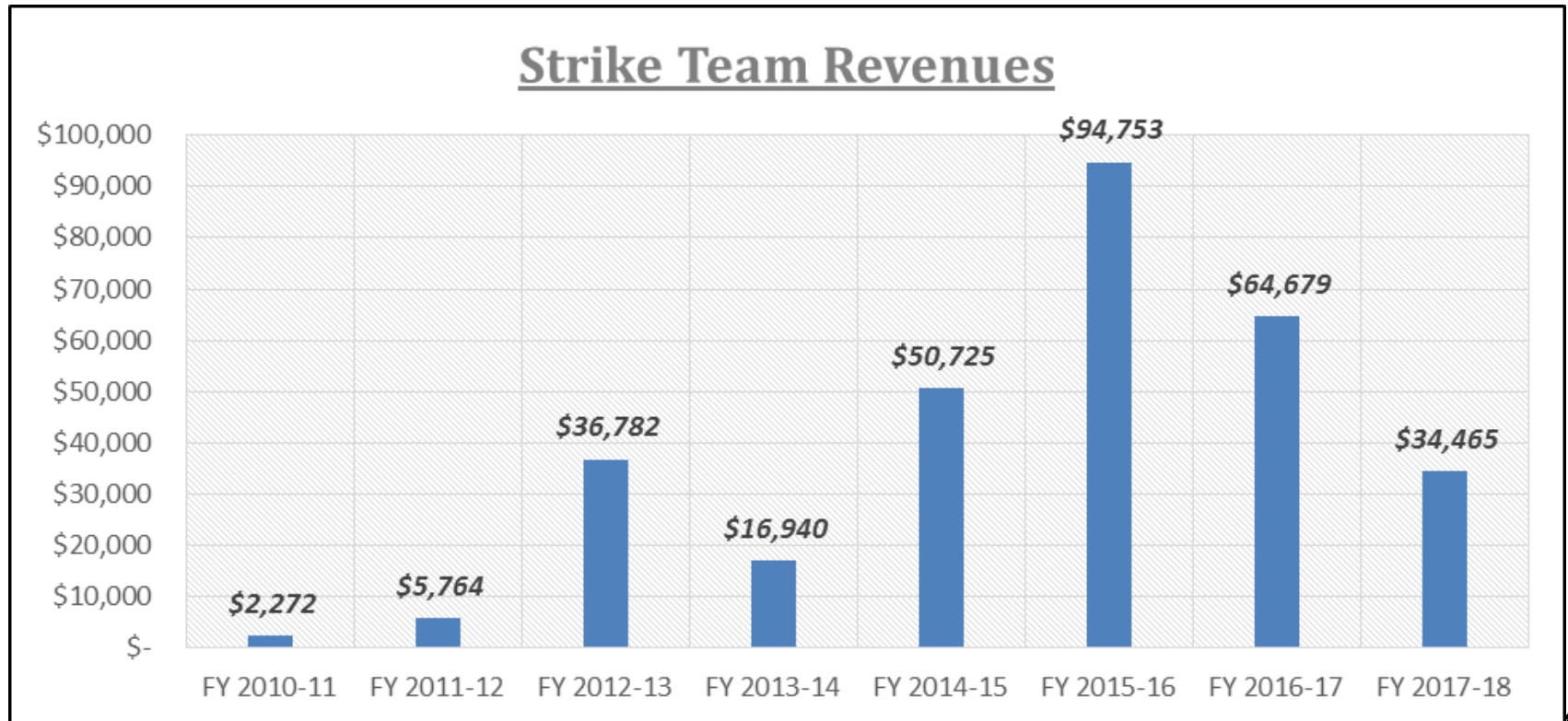
Personal Services:	\$	-
Non-Personal Services:		-
Capital:		85,000
Debt Service:		-

Fund Balance: \$ 181,029



FY 2018-19 Budget Development

- Fire Dept. Eqpt. Special Revenue Fund -



FY 2018-19 Budget Development - FEP Special Revenue Fund -

FACILITIES & EQUIPMENT REPLACEMENT SPECIAL REVENUE FUND

Key Services: Citywide equipment replacement and capital outlay

FY 2018-19 Preliminary Base:

Revenues: \$ -
Expenditures: -

Key Revenue / Cost Components:

REVENUES

Impact Fees \$ - N/A

EXPENDITURES

Equipment \$ - N/A
Capital Outlay - N/A

FY 2017-18 Adjusted Budget:

Personal Services: \$ -
Non-Personal Services: -
Capital: 169,086
Debt Service: -

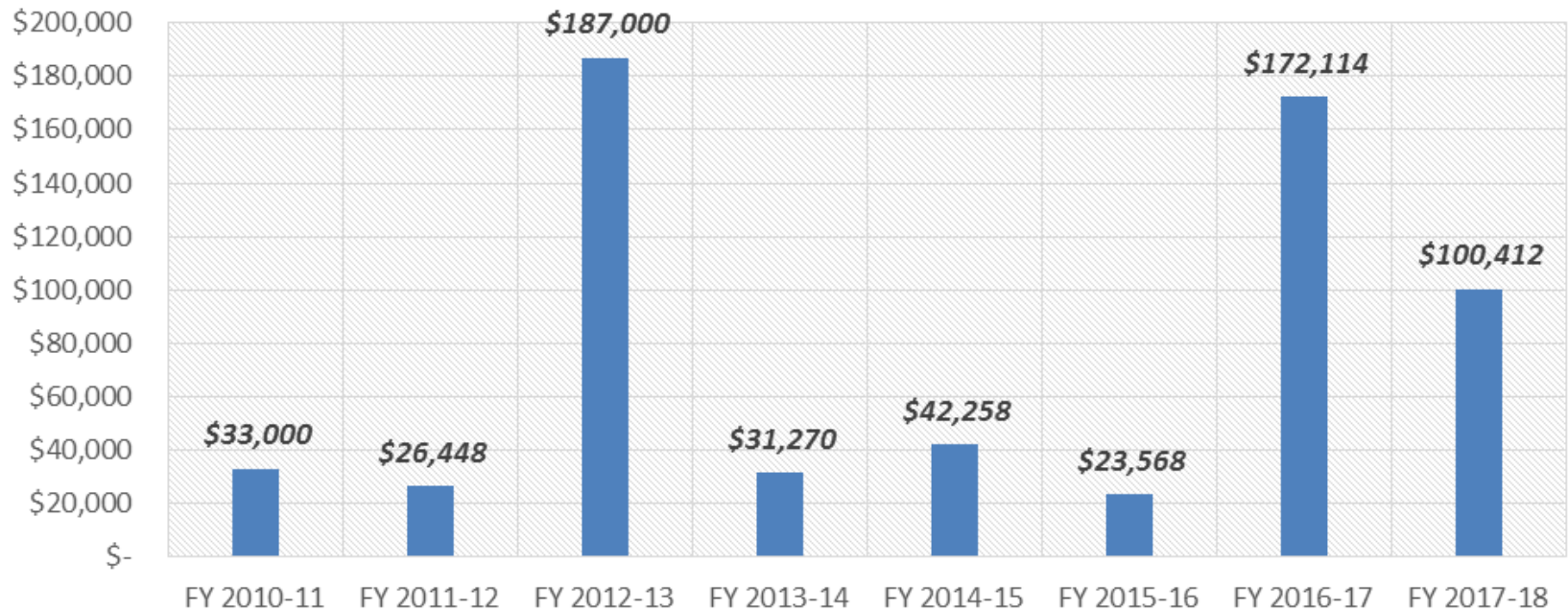
Fund Balance: \$ 246,564



FY 2018-19 Budget Development

- FEP Special Revenue Fund -

FEP Impact Fee Revenues



FY 2018-19 Budget Development - CDBG / HOME Special Revenue Fund -

CDBG / HOME SPECIAL REVENUE FUND

Key Services: Revolving loan program for qualifying Business Development and First Time Homebuyers

FY 2018-19 Preliminary Base:

Revenues: \$ 25,512
Expenditures: 3,500

Key Revenue / Cost Components:

REVENUES

Re-Use Funds \$ 25,512 100%

EXPENDITURES

Administrative \$ 3,500 100%
New Loans - 0%

FY 2017-18 Adjusted Budget:

Personal Services: \$ -
Non-Personal Services: 15,500
New Loans: 295,250
-

Fund Balance: \$ 408,451



FY 2018-19 Budget Development

- Key Dates -

Proposed Budget Development Process:

- City Council Budget Review – April 23, 2018:
 - ✓ Review of budget requests from Citywide Committees / Commissions
- City Council Budget Workshop – April 30, 2018 (*special meeting*):
 - ✓ Department presentations of performance criteria
 - ✓ Review of initial budgets – Core operating funds
- Consideration of FY 2018-19 Citywide Budget in June 2018

